

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Preliminary Maintenance of Effort Report ***

(MOE for State FY 2010 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2007 and 2008
Per-Student Calculated on the Child Count taken December 1, 2006 (FY 2007) and 2007(FY 2008)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2007 and 2008
Allowable Reduction for State FY 2008 Calculated using Part B Allocations for State FYs 2008 and 2009

PRIME APPLICANT: 0099 Great Falls H S 07 Cascade

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2009 by this amount: \$9,182

For FY 2009, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2008 and FY 2009 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

| Fiscal Years | Child Count | Expenditures - State and Local Funds | Total IDEA Part B Allocations | Total Allocations Excluding Supplemental Flow-Through | Allowable Reduction* |
|--------------|-------------|--------------------------------------|-------------------------------|---|----------------------|
| 2007 | 1196 | 5,468,369 | 2,281,308 | 2,180,546 | |
| 2008 | 1205 | 5,609,805 | 2,306,683 | 2,210,576 | 15,015 |
| 2009 | | | 2,304,965 | 2,228,940 | 9,182 |

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2007 from state and local expenditures for FY 2008 141,436

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2008?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2007----- 4,572
Per-student amount for FY 2008----- 4,655

Is the per-student amount for FY 2008 greater than or equal to the per-student amount for FY 2007? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Per-Student Calculated on the Child Count taken December 1, 2006 (FY 2007) and 2007(FY 2008)
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Allowable Reduction for State FY 2008 Calculated using Part B Allocations for State FYs 2008 and 2009

PRIME APPLICANT: 0099 Great Falls H S 07 Cascade

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2009 by this amount: \$9,182

For FY 2009, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2008 and FY 2009 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS LOCAL FUNDS

| Fiscal Years | Child Count | Expenditures - State and Local Funds | State Allowable Cost Funds | Local Fund Expenditures | Allowable Reduction* |
|--------------|-------------|--------------------------------------|----------------------------|-------------------------|----------------------|
| 2007 | 1196 | 5,468,369 | 2,394,262 | 3,074,107 | |
| 2008 | 1205 | 5,609,805 | 2,343,949 | 3,265,856 | 15,015 |
| 2009 | | | | | 9,182 |

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2007 from the local fund expenditures for FY 2008 191,749

Is the Expenditure Difference greater than or equal to zero?
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..) YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2008?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2007----- 2,570
Per-student amount for FY 2008----- 2,710

Is the per-student amount for FY 2008 greater than or equal to the per-student amount for FY 2007? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2007 and 2008

PRIME APPLICANT: Great Falls H S 0099

| PRC | Fund | Program | Function | Object | 2007 Value | 2008 Value |
|------------------------------|---------------------|-------------------------------------|-------------------------------------|---|---------------------|---------------------|
| Great Falls Elem 0098 | | | | | | |
| 01 | General Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 1480418.22 | 1546965.32 |
| | | | 2XX | Personal Services - Employee Benefits | 168846.26 | 172696.48 |
| | | | 6XX | Supplies and Materials | 8310.93 | 12445.47 |
| | | 21XX | Support Services - Students | | | |
| | | | 1XX | Personal Services - Salaries | 855747.27 | 922768.76 |
| | | | 2XX | Personal Services - Employee Benefits | 83924.39 | 89060.22 |
| | | | 3XX | Purchased Professional and Technical Services | 108278.81 | 63704.74 |
| | | | 5XX | Other Purchased Services | 13485.85 | 15057.49 |
| | | 221X | Improvement of Instruction Services | | | |
| | | | 1XX | Personal Services - Salaries | 13010.83 | .00 |
| | | | 2XX | Personal Services - Employee Benefits | 99.90 | .00 |
| | | | 5XX | Other Purchased Services | 28613.75 | .00 |
| 10 | Transportation Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX | Personal Services - Salaries | 20994.78 | 18486.40 |
| | | | 2XX | Personal Services - Employee Benefits | 2905.74 | 2875.97 |
| | | | 3XX | Purchased Professional and Technical Services | .00 | 227.18 |
| | | | 5XX | Other Purchased Services | 482950.14 | 423483.80 |
| | | | 6XX | Supplies and Materials | .00 | 65.00 |
| 14 | Retirement Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX | Personal Services - Employee Benefits | 220614.45 | 245837.12 |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX | Personal Services - Employee Benefits | 119328.00 | 136638.28 |
| | | 221X | Improvement of Instruction Services | | | |
| | | | 2XX | Personal Services - Employee Benefits | 1814.27 | .00 |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX | Personal Services - Employee Benefits | 2927.58 | 2737.36 |
| District/Coop Totals | | | | | 3,612,271.17 | 3,653,049.59 |

Great Falls H S 0099

| | | | | | | |
|----|--------------|-------------------------------------|-----------------------------|---------------------------------------|-----------|------------|
| 01 | General Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 980022.56 | 1113473.18 |
| | | | 2XX | Personal Services - Employee Benefits | 108871.60 | 110520.74 |
| | | | 6XX | Supplies and Materials | 3656.90 | 11332.25 |
| | | 21XX | Support Services - Students | | | |

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2007 and 2008

PRIME APPLICANT: Great Falls H S 0099

| PRC | Fund | Program | Function | Object | 2007 Value | 2008 Value |
|-------------------------------|---------------------|-------------------------------------|--|---|---------------------|---------------------|
| Great Falls H S 0099 | | | | | | |
| 01 | General Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 21XX | Support Services - Students | | | |
| | | | 1XX | Personal Services - Salaries | 210279.45 | 213172.95 |
| | | | 2XX | Personal Services - Employee Benefits | 19952.15 | 25947.60 |
| | | | 3XX | Purchased Professional and Technical Services | 144.00 | 1740.00 |
| | | | 5XX | Other Purchased Services | 15264.23 | 7539.20 |
| | | 221X | Improvement of Instruction Services | | | |
| | | | 1XX | Personal Services - Salaries | 4447.28 | 11203.67 |
| | | | 2XX | Personal Services - Employee Benefits | 30.02 | 79.81 |
| | | | 5XX | Other Purchased Services | 11465.36 | 14440.78 |
| | | 24XX | Support Services - School Administration | | | |
| | | | 1XX | Personal Services - Salaries | 69826.00 | .00 |
| | | | 2XX | Personal Services - Employee Benefits | 5556.45 | .00 |
| 10 | Transportation Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX | Personal Services - Salaries | 16105.60 | 23210.55 |
| | | | 2XX | Personal Services - Employee Benefits | 2287.51 | 2829.41 |
| | | | 5XX | Other Purchased Services | 210538.13 | 211462.30 |
| 14 | Retirement Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX | Personal Services - Employee Benefits | 153035.91 | 172010.90 |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX | Personal Services - Employee Benefits | 31203.40 | 32539.20 |
| | | 221X | Improvement of Instruction Services | | | |
| | | | 2XX | Personal Services - Employee Benefits | 659.93 | 1710.15 |
| | | 24XX | Support Services - School Administration | | | |
| | | | 2XX | Personal Services - Employee Benefits | 10361.49 | .00 |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX | Personal Services - Employee Benefits | 2389.91 | 3542.91 |
| District/Coop Totals | | | | | 1,856,097.88 | 1,956,755.60 |
| Prime Applicant Totals | | | | | 5,468,369.05 | 5,609,805.19 |